

1 AN ACT concerning public funds.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Public Funds Statement Publication Act
5 is amended by changing Section 1 as follows:

6 (30 ILCS 15/1) (from Ch. 102, par. 5)

7 Sec. 1. Except as provided in Section 2.1, each public
8 officer, other than a state officer, (and other than a city
9 or village treasurer or municipal officer who is required by
10 Article 3 of the Illinois Municipal Code, approved May 29,
11 1961, as heretofore and hereafter amended, to file an annual
12 report to the city council or board of trustees which report
13 is required to be published, and other than a treasurer of a
14 city, village or incorporated town, who is required to file
15 an account with the municipal clerk, which account is
16 published as required by "An Act in relation to the
17 preparation, publication and filing of annual accounts of
18 certain municipalities, the payment of tax monies to
19 treasurers of certain municipalities, and providing penalties
20 for violations thereof", approved August 15, 1961, as
21 heretofore and hereafter amended), who, by virtue of his
22 office receives for disbursement and disburses public funds
23 in the discharge of governmental or municipal debts and
24 liabilities, shall, at the expiration of each fiscal year,
25 prepare a statement:

26 (1) Of all moneys received and from what sources
27 received, giving items, particulars and details;

28 (2) Except as provided in paragraph (3) of this
29 Section, of all moneys ~~monies~~ paid out where the total
30 amount paid during the fiscal year exceeds \$2,500 ~~\$1,000~~
31 in the aggregate, giving the name of each individual to

1 whom paid and the amount paid to each person;

2 (3) Of all monies paid out as compensation for
3 personal services, giving the name of each individual to
4 whom paid and the total amount paid to each person,
5 except that any public officer may elect to report the
6 compensation for personal services of all personnel by
7 name, listing each employee in one of the following
8 categories:

9 (A) under \$15,000;

10 (B) \$15,000 to ~~\$24,999.99~~ \$24,999;

11 (C) \$25,000 to ~~\$39,999.99~~ \$39,999; or

12 (D) \$40,000 ~~to \$59,999; or~~ and-over;-and

13 ~~(E) \$60,000 and over; and~~

14 (4) A summary statement of operations for all funds
15 and account groups, as excerpted from the annual
16 financial report as filed with the appropriate State
17 agency of the State of Illinois.

18 Such statement shall be subscribed and sworn to by the
19 public officer making such statement, and, within 6 months
20 after the expiration of such fiscal year shall be filed in
21 the office of the county clerk of the county in which such
22 public officer resides.

23 (Source: P.A. 89-326, eff. 1-1-96.)

24 Section 10. The Illinois Municipal Code is amended by
25 changing Section 3.1-35-65 as follows:

26 (65 ILCS 5/3.1-35-65) (from Ch. 24, par. 3.1-35-65)

27 Sec. 3.1-35-65. Treasurer; annual accounts.

28 (a) Within 6 months after the end of each fiscal year,
29 the treasurer of each municipality having a population of
30 less than 500,000, as determined by the last preceding
31 federal census, shall annually prepare and file with the
32 clerk of the municipality an account of moneys received and

1 expenditures incurred during the preceding fiscal year as
2 specified in this Section. The treasurer shall show in the
3 account:

4 (1) All moneys received by the municipality,
5 indicating the total amounts, in the aggregate, received
6 in each account of the municipality, with a general
7 statement concerning the source of receipts. In this
8 paragraph, the term "account" does not mean each
9 individual taxpayer, householder, licensee, utility user,
10 or other persons whose payments to the municipality are
11 credited to a general account.

12 (2) Except as provided in paragraph (3) of this
13 subsection (a), all moneys paid out by the municipality
14 where the total amount paid during the fiscal year
15 exceeds \$2,500 in the aggregate, giving the name of each
16 person to whom moneys were paid and the total paid to
17 each person.

18 (3) All moneys paid out by the municipality as
19 compensation for personal services, giving the name of
20 each person to whom moneys were paid and the total amount
21 paid to each person from each account, except that the
22 treasurer may elect to report the compensation for
23 personal services of all personnel by name, listing each
24 employee in one of the following categories:

- 25 (A) under \$15,000;
- 26 (B) \$15,000 to \$24,999.99;
- 27 (C) \$25,000 to \$39,999.99;
- 28 (D) \$40,000 to 59,999; or
- 29 (E) \$60,000 and over.

30 (4) A summary statement of operations for all funds
31 and account groups of the municipality, as excerpted from
32 the annual financial report as filed with the appropriate
33 State agency.

34 (b) Upon receipt of the account from the municipal

1 treasurer, the municipal clerk shall publish the account at
2 least once in one or more newspapers published in the
3 municipality or, if no newspaper is published in the
4 municipality, then in one or more newspapers having a general
5 circulation within the municipality. In municipalities with a
6 population of less than 500 in which no newspaper is
7 published, however, publication may be made by posting a copy
8 of the account in 3 prominent places within the municipality.
9 (Source: P.A. 89-63, eff. 6-30-95.)